

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. From January 1, 2003 through June 30, 2003, the tax rate for beer was 23 cents per gallon. The tax rate was 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries was five cents per gallon. The tax rate for alcohol and spirits was \$3.00 per gallon.

Effective July 1, 2003, the tax rate for beer increased to 31 cents per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, was set at \$.95 per gallon. The rate for wine produced in farm wineries increased to 6 cents per gallon. The tax rate for alcohol and spirits increased to \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 2 — Alcoholic Beverage Gallons and Revenues for 2003

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	WINE GALLONS	ALCOHOL SPIRITS & WINE REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	3,185,998	\$725,458	226,191	241,743	\$853,646	3,485	\$172.49
February	3,694,145	841,160	137,745	127,506	507,475	1,509	74.60
March	3,131,339	712,941	149,492	155,829	563,110	1,227	60.85
April	3,591,605	818,269	176,606	153,263	642,119	1,326	65.67
May	3,566,900	812,185	160,455	161,163	599,768	1,264	67.16
June	4,036,867	910,059	182,263	145,716	653,222	2,102	99.49
July	4,839,097	1,110,065	274,677	182,962	955,548	2,183	112.70
August	3,804,069	1,167,002	134,681	122,518	615,232	2,376	138.20
September	4,083,979	1,253,654	149,448	145,025	691,383	3,137	186.38
October	3,584,426	1,102,395	168,068	145,930	761,381	1,858	110.50
November	3,413,935	1,047,753	225,284	210,378	1,034,303	2,041	121.39
December	3,286,563	1,008,628	157,620	189,719	763,596	2,563	152.70
Total	44,218,923	\$11,509,569	2,142,530	1,981,752	\$8,640,784	25,071	\$1,362.13

CHRONOLOGY OF ALCOHOLIC BEVERAGE TAX RATES*

EFFECTIVE DATE	BEER	ALCOHOL AND SPIRITS	LIGHT WINES**	FORTIFIED WINES***
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35
July 1, 2003	31.0	3.75	95.0	.95

* Tax per gallon

** Fourteen percent or less alcohol

*** More than 14% alcohol